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GST Reforms and Sustainable Cultural Consumption: The Role of Consumer Behaviour in Museum Retailing

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ABSTRACT

As museums become increasingly market-oriented, it is important to understand the impact of cultural, aesthetic and design innovations on consumer behaviour. The study explores the role of consumer behaviour in determining sustainable cultural consumption in the context of India's new NextGen GST reforms (GST 2.0). The reforms are largely aimed at creating a more transparent and affordable tax regime and incentivize sustainable economic practices; however, the impacts go beyond the traditional markets and include cultural and creative sectors such as museum retailing. Cultural products are not just economic goods; they also have identity, memory and symbolic meaning. Cultural products are souvenirs, handicrafts and heritage-based artefacts. The study proposes a conceptual framework based on cultural marketing, design aesthetics and consumer behaviour in which perceived value is influenced by cultural value and aesthetic appeal and this, in turn, drives purchase behaviour. The consumer behaviour is an important link between the change in prices due to GST and the perception of consumer value and affordability, showing, that by reducing the tax burden on cultural products you basically make them easier to reach for a wider audience. At the same time, it also supports local artisans and the heritage-based economy, so the effects kind of keep moving. The results suggest that people, do not really choose cultural products only because of price, rather decisions hinge on how emotionally connected they feel toward the item, how appealing it looks to them, and whether it fits their cultural ideals and identity. By linking taxation policy with everyday consumer behaviour, this study indicates how GST reforms can influence the way visitors decide, especially in museum settings, where buying becomes a sort of full cultural engagement. The study additionally feeds into the ongoing conversation around GST and sustainable development, because it brings policy, consumer psychology, and cultural economy into one coherent lens. It offers practical implications for policymakers, museum managers and marketing teams to craft strategies that balance affordability with cultural significance; such a method can encourage more sustainable consumption in line with Viksit Bharat 2047 while also backing the wider, national direction.

KEYWORDS: GST 2.0, Consumer behaviour, Sustainability, Cultural value and Aesthetic experience, Museum retailing.

1. INTRODUCTION

Museums have always been the custodians of culture and history, and also the places for education, preservation and yes, that kind of self-reflection. Honestly, however, their role has changed a lot in the last few decades. Museums are increasingly being designed as experience-based spaces in order to draw visitors in both intellectually and psychologically (Kotler & Kotler, 2016). This may be seen as part of a broader shift in the way in which audiences consume culture, with audiences actively seeking out immersive moments, perhaps even moments of deep meaning, rather than passively watching (Pine & Gilmore, 1999). In fact, the museums now seem like living cultural spaces. Today, visitors are more involved outside exhibitions, more intimate and even collaborative. They no longer just stand and gawk at displays. Clearly one consequence of all this is the growth of museum merchandising. The shop at the museum has become part of the visit rather than a quick detour. In these places, buying decisions are rarely based on function or practicality alone. The choice, rather, is subtly guided by aesthetic appeal, cultural resonance, and emotional affinity. People are attracted to things that help them recall the journey, meaningful goods, and things that can be used to denote identity, such as a little badge or other token. This means that shopping within the museum shop or its locations is part of the cultural experience and not a separate commercial transaction (Goulding, 2000; Hsiao, 2013). But none of these experience-based choices happen in isolation; they are influenced by larger economic systems. The introduction of Goods and Services Tax (GST) in India was a policy reform meant to improve transparency, simplify taxation and form a more unified market (Government of India, 2017). GST is a policy level mechanism, but people experience it day to day through pricing, especially in how the final amount shows up at the register. For example, in museum retailing where bu. It proposes a conceptual framework linking cultural appreciation, aesthetic experience, perceived value and pricing context for a better understanding of visitor purchase behaviour. In this paper we aim to provide a more holistic view, arguing that the purchase of museum shop products is not a simple transaction but part of a wider cultural experience that is affected by emotional and economic factors.

2. LITERATURE REVIEW

Cultural marketing is becoming an increasingly important part of the modern museum management (Cobert, 2012; Kotler & Kotler, 2016). While museums have traditionally focused on the protection and display of cultural heritage, nowadays they seek to forge meaningful connections with their visitors by combining symbolic, emotional, and experiential elements in the presentation and interpretation of cultural assets. This approach is likely to lead to increased engagement by visitors and contribute to making heritage experiences memorable and personally relevant. Museums are no longer custodial institutions but a process of meaning-making and co-creation (McLean, 1997; Yúdice, 2023). Here, cultural appreciation is understood as an affective relationship rooted in visitors' engagement with the narratives and symbolism of museum products. Empirical studies have shown that perceived cultural authenticity and symbolic value are important factors in emotional attachment and purchase intention (Chiu et al., 2016; Lin & Huang, 2012). Therefore, museum purchasing is considered an expression of identity, rather than a simple transaction (Thorsby, 2001).

Besides the cultural meaning, the other important determinant is the aesthetic appeal which influences the consumer response. Theories of design aesthetics have suggested that harmony, novelty and emotional response are important factors in product evaluation (Admin, 2023; Bloch et al., 2003; Hekkert, 2006). Studies of museum retailing show that visual and sensory attributes of products such as colour, material, texture and form are important in influencing visitors' emotional responses and perceptions of product quality (Reimann et al., 2010; Wang, 2004). "Aesthetics is something that is very important. Aesthetically appealing products will attract more attention and provide a better shopping experience. Previous studies also found that aesthetic appeal increases consumers' perceived value and purchase intent, especially when the products are tied to meaningful cultural stories and heritage narratives (Hsiao, 2013; Morrison et al., 2021). Aesthetic experiences can also reinforce the cultural identity of the visitors. Museum products are often perceived not only as souvenirs but also as physical reminders of their museum visit and their cultural experience (Lin, 2021; Wang, 2021). While economic factors influence purchasing behaviour, cultural and aesthetic influences are critical to consumer decisions. Pricing remains a major consideration in museum retailing, not least because the products are generally purchased voluntarily and not because they are needed. GST reforms can change pricing structures that can indirectly influence the perception of affordability and fairness of museum products by visitors. The GST may not be explicitly factored in when consumers make their buying decisions, but it is included in the final product price and can influence their overall value judgement. Therefore, even visually appealing and culturally relevant products may experience fluctuations in purchase intention if the pricing goes beyond visitors' expectations or their perceived budget limitations. The buying decision is thus a compromise between emotional attraction and economic evaluation.

Here, perceived value acts as an important mechanism linking cultural significance, aesthetic appeal and pricing concerns to consumer behaviour. Perceived value is the overall assessment of the received benefits versus the incurred costs (Zeithaml, 1988; Sweeney & Soutar, 2001). Beyond functional utility, the benefits include emotional satisfaction, cultural connection, authenticity and the experience itself, all based in the museum retail setting. The visual attractiveness and cultural relevance of museum products could significantly influence visitors' perceptions and purchase decisions (Lin & Huang, 2012; Frontiers, 2023). People are attracted to product that are not only visually attractive but also culturally significant Traditional designs, handmade craftsmanship, and the stories that are embedded in the local culture make the products feel more distinctive and help visitors to appreciate their role in preserving cultural heritage (Cheng et al., 2024).

From a sustainability point of view these dynamics are particularly relevant. Museum products often represent local craftsmanship and production based on heritage and contribute to sustainable cultural consumption. But consumer acceptance of these products depends less on emotional attachment than on perceived affordability. Hence, GST-based pricing can promote or deter sustainable consumption depending on its compatibility with perceived value ((United States Naval Academy, n.d.; Robinson, 2026).

Finally, museum retail spaces have become experiential extensions of exhibitions where learning, emotion and sensory engagement are merged (Pine & Gilmore, 1999; Packer & Ballantyne, 2016). Visitors purchase items to extend or re-experience their experience and to enhance the notion of souvenirs as symbolic remembrance (Goulding, 2000; Chronis, 2012). In this way, museum retailing is a form of emotional branding, strengthening the cultural connection. The effectiveness of this process, however, is dependent on the interaction between cultural meaning, aesthetic appeal and GST-affected pricing structures and it is this interaction that ultimately determines whether visitors engage in sustainable cultural consumption.

3. METHODOLOGY

This study employs a qualitative narrative review method to synthesize the existing research on GST reforms, cultural value, aesthetic experience and consumer behaviour in the context of museum retailing (Dogan Gursoy,2018; Christina Chi,2018). The narrative review is an appropriate research method as it allows the integration of different theoretical perspectives from cultural marketing, consumer behaviour and economic policy rather than the collection of primary data. It also facilitates a more nuanced interpretive understanding of how GST-influenced pricing structures work with experiential and cultural factors in the development of visitor purchase decisions (Snyder, 2019). The review draws on a broad array of sources which include academic journals, books, conference papers and credible industry reports. Special attention is given to literature on museum retailing, cultural consumption, design aesthetics, experiential marketing, perceived value and pricing effects of taxation. Sources from 1900 to 2025 were obtained from major academic databases such as Scopus, Web of Science, Google Scholar and ResearchGate to ensure both historical depth and contemporary relevance. The procedure consisted of three stages:

Stage 1: Identification

The first phase of this process was a systematic literature search strategy utilizing Boolean operators to identify relevant literature. The key concepts were combined using the operator AND to ensure that the selected studies addressed multiple dimensions of the research problem in agreement to the theme of the study. Sample keyword combinations include:

- “Consumer behaviour” AND “GST”
- “Cultural value” AND “museum audience”
- “Aesthetic experience” AND “purchase intention”
- “Consumer behaviour” AND “design aesthetics”
- “Cultural consumption” AND “pricing perception”

These search strings were used in the selected databases to identify a wide range of relevant studies. In addition, the reference lists of key articles were manually scanned to find more sources related to cultural symbolism, perception of pricing and consumer decision-making in the museum contexts.

Stage 2: Screening and Selection

The second stage involved evaluating the relevance and quality of the identified literature. Studies were eligible if they discussed at least one of the following: museum retail, cultural or creative products, GST or pricing perception, aesthetic experience, perceived value or consumer behaviour.

Studies that did not have a specific focus on unrelated retail sectors, were pure tourism-based studies with no consumption focus, or were non-rigorous opinion pieces were excluded. The sources preferred were those of peer-reviewed journal articles and empirically based research to establish academic reliability. Only literature that contributed to understanding the intersection of cultural experience, pricing and consumer behaviour was retained for analysis.

Stage 3: Synthesis and Interpretation.

Finally, the chosen studies underwent qualitative analysis in order to identify key concepts, theoretical insights and empirical findings. The literature was coded into thematic categories consistent with the objectives of the study:

- Symbolism and Cultural Appreciation
- Sensory involvement and aesthetic experience
- Perceived Value: A Mediating Mechanism
- The Impact of GST and Pricing Context
- Museum retail visitor purchasing behaviour
- Sustainable Cultural Consumption

Narrative synthesis is used in the study to draw conclusions on how the themes are interrelated and are affecting consumer decision-making overall. Specifically, the emphasis is on the impact of GST-related pricing on perceived value in the culturally and emotionally motivated consumption context.

The insights gained from this synthesis inform the development of a conceptual framework explaining how cultural meaning, aesthetic appeal, perceived value and pricing structures combine to influence museum visitors' purchase behaviour. In this way, the methodology fosters a holistic understanding of sustainable cultural consumption as a process that is shaped by both experiential and economic factors.

4. THEORETICAL FRAMEWORK

Theoretical framework of this study is based on cultural marketing, aesthetic theory, consumer value research and identity-based consumption to explain how GST reforms impact consumer behaviour in museum retailing and consequently, sustainable cultural consumption. The framework suggests that cultural value and aesthetic appeal are important determinants of visitor decision making, through their effects on perceived value, the central mediating mechanism. Cultural value is the symbolic, emotional and heritage-based significance ascribed to museum products, while aesthetic appeal is the sensory pleasure and emotional response generated by design features such as colour, form and material (Throsby, 2001; Bloch et al., 2003; Hekkert, 2006). The perceived value is increased by these factors by combining the cultural meaning, aesthetic satisfaction and experiential richness (Zeithaml, 1988; Sweeney & Soutar, 2001). This perceived value ultimately influences purchase behaviour as visitors are more likely to buy products that seem meaningful, authentic and worth the price (Goulding, 2000; Chronis, 2012). Moreover, cultural identity moderates the relationship between cultural and aesthetic cues and perceived value. Those who are more attached to culture are more prone to deeper interpretation of such products (Tajfel, 1981; Yúdice, 2023). The framework suggests that sustainable cultural consumption is achieved when cultural meaning, aesthetic appeal and perceived value are interrelated in a GST-driven pricing structure. This points to the interaction of experiential and economic factors in determining museum visitor behaviour

Key Constructs:

- GST Reforms → Influence affordability
- Cultural Value → Symbolic meaning
- Aesthetic Appeal → Sensory and emotional response
- Perceived Value → Mediator
- Perceived Cost → Moderator
- Cultural Identity→ Moderator
- Purchase Behaviour → Outcome

5. RESULTS

The findings suggest that the GST reforms indirectly influence the retailing of museums by creating an economic environment for making purchasing decisions through pricing and perceived affordability (Rao & Kumar, 2018; Singh & Kaur, 2020). Visitors engage in a kind of emotional–economic balancing act: they are attracted to products that resonate with their cultural experience, but at the same time they consider whether the purchase seems justified (Holbrook, 1999; Zeithaml, 1988). Often this is a subtler and internal process of decision-making, of hesitation, comparison and reflection. The empirical patterns indicate that the visitors don't reject a product immediately due to the price. They have hesitation moments and a small price increase can change the decision from immediate purchase to postponing (Sweeney & Soutar, 2001).

GST is one of the factors affecting the final product price in this dynamic. Visitors may not consciously think about taxation but they respond to the perception of price in terms of cultural and aesthetic value (Zeithaml, 1988). Conversely, when pricing is not consistent with perceived meaning, authenticity and design appeal, the likelihood of purchase is reduced (Chiu et al., 2016; Hsiao, 2013). Culturally significant products may be left behind. Trust and transparency also have an important place as visitors are more willing to accept higher prices when they understand the cultural, artisanal or heritage value embedded in the product (Chhabra, 2010; MacCannell, 1999). The results also reveal that sustainable cultural consumption occurs when visitors' purchase is meaningful and fair (UNESCO, 2021). It's a fine line between emotional pull and economic feasibility. In summary, the findings suggest that GST reforms indirectly influence cultural consumption through affordability and perceived value. In addition, consumer behaviour in the museum context is highly influenced by the combination of cultural meaning, aesthetic experience and perceived value (Pine & Gilmore, 1999; Goulding, 2000).

Implications

For Museum: Pricing to emphasize storytelling and cultural significance to increase perceived value.
For Marketers: Don't compromise your authenticity and craftsmanship in trying to rationalize GST influence.
For Policymakers Taxation policies can influence the growth of cultural and heritage industries. The more difficult it is to get such cultural products, the higher the tax, and it is felt by artisans and consumers alike.
For Artisans: mix cultural symbol with high aesthetic appeal to improve emotional engagement.
For Researcher: Future studies can empirically examine the effect of GST on cultural consumption in different regions.

6. CONCLUSIONS

This study highlights the fact that GST reforms, despite being primarily economic policy, have a subtle but important role in influencing cultural consumption. Pricing in museum retailing, where purchases are highly experience- and meaning-dependent, is no longer just a number, but a driver of visitors' understanding of value and decisions. In this context, consumer behaviour is not simply rational or emotional, but a constant negotiation between what visitors feel and what they are prepared to pay. GST facilitates this process by establishing the economic boundaries within which value is assessed.

The results indicate that cultural value, aesthetic experience and perceived value synergistically affect museum visitors' purchase decision, in which cultural identity has a moderating role. Visitors are more likely to engage with products that seem authentic, symbolically meaningful and aesthetically refined. This confirms the idea that museum retailing extends the cultural experience rather than being a separate commercial activity. The perceived value appears to be the crucial mechanism in the conversion of the cultural and aesthetic cues into purchase intention.

This study synthesizes views on cultural marketing, design aesthetics and consumer behaviour to offer a comprehensive framework of the interaction between experiential, emotional and economic elements in the development of museum buying behaviour. It also indicates that sustainable cultural consumption relies on the harmony of cultural meaning, aesthetic value and reasonable pricing in the context of GST-influenced markets.

Finally, museum buying can be seen as a situated and interpretive act that enables visitors to extend their cultural experience beyond the exhibition space. Understanding this interaction between policy, perception and experience is critical to the development of culturally sensitive, visitor-oriented and supportive museum retail strategies for sustainable heritage preservation.

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